

EXHIBIT C

MANAGING PRINCIPAL COST SUMMARY

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit C
Managing Principal T4C Cost Summary

1 of 3

Period		Managing Principal	Estimated Hours	GSA Schedule Rates*	T4C Amounts	Exhibit	Page(s)
Begin	End						
01/13/11	01/31/11	Christopher Mucke	175.5	211.58	37,132	Exhibit C	2
02/01/11	02/28/11	Christopher Mucke	273.0	211.58	57,761	Exhibit C	2
03/01/11	03/31/11	Christopher Mucke	270.0	211.58	57,127	Exhibit C	2
04/01/11	04/30/11	Christopher Mucke	296.0	211.58	62,628	Exhibit C	2
05/01/11	05/31/11	Christopher Mucke	300.0	211.58	63,474	Exhibit C	2
06/01/11	06/16/11	Christopher Mucke	101.3	211.58	21,422	Exhibit C	2
06/17/11	06/30/11	Christopher Mucke	101.3	215.39	21,808	Exhibit C	2
07/01/11	07/31/11	Christopher Mucke	194.5	215.39	41,893	Exhibit C	2
08/01/11	08/31/11	Christopher Mucke	185.5	215.39	39,955	Exhibit C	2
09/01/11	09/30/11	Christopher Mucke	221.5	215.39	47,709	Exhibit C	2
10/01/11	10/31/11	Christopher Mucke	187.0	215.39	40,278	Exhibit C	2
11/01/11	11/30/11	Christopher Mucke	253.5	215.39	54,601	Exhibit C	3
12/01/11	12/31/11	Christopher Mucke	206.5	215.39	44,478	Exhibit C	3
01/01/12	01/31/12	Christopher Mucke	257.5	215.39	55,463	Exhibit C	3
Totals			3023		645,730		

* GSA Schedule Rates are located in Exhibit C-1 at T4C001436

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit C
Managing Principal T4C Cost Summary
Previously Billed Hour Details

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Managing Principal Hours Billed on Similar Projects						
Date	Type	Class	Account	Service	Account Type	Hours
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	26.0
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	21.5
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	7.0
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	95.0
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	12.5
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	0.5
01/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	13.0
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	56.5
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	6.0
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	6.5
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	146.0
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	52.0
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	1.5
02/28/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	4.5
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	70.0
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	21.0
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	6.0
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	109.5
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	44.5
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	11.0
03/31/09	Invoice	Novi Mucke, Christopher	Professional Services	VDA Services	Income	8.0
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	87.0
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	14.0
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	1.0
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	125.5
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	63.0
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	1.0
04/30/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	4.5
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	106.5
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	15.0
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	1.0
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	111.0
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	51.0
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	3.5
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	6.0
05/31/09	Invoice	Novi Mucke, Christopher	Professional Services	VDA Services	Income	6.0
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	48.0
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	11.0
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	4.0
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	76.5
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	48.0
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	9.5
06/30/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	5.5
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	57.0
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	2.5
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	4.5
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	74.0
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	47.0
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	7.0
07/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	2.5
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	91.5
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	6.0
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	1.0
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	53.0
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	23.5
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	6.0
08/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	4.5
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	69.0
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	5.5
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	2.5
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	91.5
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	48.0
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	1.5
09/30/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	3.5
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	49.0
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	2.5
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	64.5
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	54.0

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Exhibit C
Managing Principal T4C Cost Summary
Previously Billed Hour Details

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Managing Principal Hours Billed on Similar Projects						
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	10.0
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	2.5
10/31/09	Invoice	Novi Mucke, Christopher	Professional Services	VDA Services	Income	4.5
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	124.5
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	3.0
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	2.0
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	63.5
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	46.0
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	6.0
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	3.5
11/30/09	Invoice	Novi Mucke, Christopher	Professional Services	VDA Services	Income	5.0
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	53.5
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	7.5
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Company Cars Project	Income	1.0
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	114.0
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	21.0
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	0.5
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	5.5
12/31/09	Invoice	Novi Mucke, Christopher	Professional Services	VDA Services	Income	3.5
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	Audit Management Services	Income	78.5
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	Audit Support	Income	4.0
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	Bad Debt Project	Income	1.5
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	Compliance Services	Income	47.5
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	GRT Misc	Income	92.5
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	GRT Virginia	Income	8.0
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	International Liaison Services	Income	2.0
01/31/10	Invoice	Novi Mucke, Christopher	Professional Services	VDA Services	Income	23.5
Totals						3,023.0

EXHIBIT C-1

GSA RATE SCHEDULE

ACLR, LLC**GENERAL SERVICES ADMINISTRATION
FINANCIAL & BUSINESS SOLUTIONS****GSA FEDERAL SUPPLY SERVICE
Authorized Federal Supply Schedule Price List**

SCHEDULE TITLE: FSC Group 520 - Financial Management & Audit Services

SIN CODES: 520-9 Recovery Audits
520-11 Accounting

CONTRACT NUMBER: GS-23F-0074W

CONTRACT TERM: June 17, 2010 - June 16, 2015

CONTRACTOR: ACLR, LLC
550 Forest Avenue, Suite 15-2
Plymouth, MI 48375

CONTACT: J.C. Fitch
W: 734.207.0403
F: 734.207.0410
jfitch@aclrsbs.com

NEGOTIATOR: Christopher Mucke, CPA
W: 734.207.0404
F: 734.207.0410
cmucke@aclrsbs.com

SET ASIDE: Small Business

DATE: Current as of June 17, 2010.

Company www.aclrsbs.com (company website)
Websites: www.willyancey.com (resource website)

For more information on ordering from Federal Supply Schedules click on the FSS Schedules at fss.gsa.gov. On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order are available through GSA Advantage!, a menu driven database system. The INTERNET address for GSA Advantage! is: GSAAdvantage.gov.



CUSTOMER INFORMATION PAGE

1a.	Awarded Special Item Numbers	520-9, 520-11
1b.	Awarded Pricing	See Page 12
1c.	Labor Category Descriptions	See Page 6
2.	Maximum order:	\$1,000,000
3.	Minimum order:	\$100.00
4.	Geographic coverage	Domestic
5.	Point(s) of Production	Plymouth, Wayne County, Michigan Atlanta, Fulton County, Georgia
6.	Discount from List Prices	Not Applicable
7.	Quantity discounts:	Negotiated at task order level.
8.	Prompt payment terms:	1%, Net 15
9a.	Government Purchase Cards Below Micro-Purchase Threshold	Yes
9b.	Government Purchase Cards Above Micro-Purchase Threshold	No
10.	Foreign items:	Not Applicable
11a.	Time of delivery:	Per Task Order
11b.	Expedited delivery: <i>Items available for expedited delivery are noted in this price list.</i>	Per Task Order
11c.	Overnight and 2-day delivery:	Not Applicable
11d.	Urgent requirements: <i>In accordance with contract clause I-FSS-14-B ACLR, LLC will reply to any inquiry for accelerated delivery within 3 business days after receipt of inquiry. Any telephone inquiries will be confirmed by ACLR, LLC in writing.</i>	Contact POC
12.	F.O.B. Point(s):	Destination



- 13a. Ordering Address: ACLR, LLC
550 Forest Avenue
Suite 15-2
Plymouth, MI 48375
- 13b. Ordering procedures:
For supplies and services, the ordering procedures, information on blanket purchase agreements (BPA's), and a sample BPA can be found at the GSA/FSS schedule homepage (fss.gsa.gov/schedules).
14. Payment address: ACLR, LLC
550 Forest Avenue
Suite 15-2
Plymouth, MI 48375
15. Warranty Provision: Not Applicable
16. Export packing charges: Not Applicable
17. Terms & Conditions of Government Purchase Card Acceptance: Not Applicable
18. Terms & Conditions of Rental Maintenance, and Repair: Not Applicable
19. Terms & Conditions of Installation: Not Applicable
20. Terms & Conditions of Repair Parts: Not Applicable
- 20a. Terms & Conditions for Any Other Services: Not Applicable
21. List of Service & Distribution Points: Not Applicable
22. List of Participating Dealers: Not Applicable
23. Preventative Maintenance: Not Applicable
- 24a. Special Attributes: Not Applicable
- 24b. Section 508 Compliance Information: Not Applicable
25. Data Universal Number System (DUNS) Number: 78-027-2873
26. Central Contractor Registration Notification: 5QKV2
Registered
Valid - 05/20/2011



Letter from the Managing Principal:

ACLR, LLC is pleased to provide you with our capabilities and price list for the GSA Financial and Business Solutions Schedule.

The negative impact of the current economic environment has taken a toll on the budgets of government agencies and now, more than ever, it is important to maximize the value of each dollar expended. Over the past several years, federal and state auditors have routinely demonstrated that 10 - 35 percent of government program expenditures were improperly paid. Recovering these amounts to replace budget deficits should be the top priority of all government agencies.

As a management consulting company, ACLR specializes in the identification and recovery of overpayments. ACLR professionals are experts at reviewing, developing and implementing the internal controls necessary to mitigate and eliminate future improper payments. In addition, our professionals are adept at developing and executing sampling methodologies designed to comply with the most rigorous of auditing programs as well as the Improper Payments Information Act of 2002.

We look forward to assisting you in achieving departmental goals and maximizing budgetary value.

Very truly yours,

A handwritten signature in black ink, appearing to read 'C. Mucke'.

*Christopher A. Mucke, CPA
Managing Principal*



FIRM OVERVIEW

ACLR evolved from a large corporation centric accounting and indirect tax consulting service to a complete business solutions service provider designed to meet the needs of government, major publically owned corporations, and small privately owned businesses. Specializing in a wide range of business solutions from accounting, regulatory compliance, and management consulting, the extensive experience of ACLR professionals have translated into the identification, design, and implementation of best practices for numerous businesses including the retrieval of over \$100 million in recoveries and cost reductions for our clients.

With a staff that includes some of the top consultants in the industry, ACLR is right sized to directly provide tax and management consulting services to any size business. The value of ACLR is our core business support structure and our ability to meet your cost needs with the added support of the best in industry.

SERVICES

SIN 520-9 - RECOVERY AUDITS:

ACLR audit recovery professionals are adept at identifying overpayment opportunities and obtaining the necessary evidence to ensure swift resolution of refund claims. Whether conducting a comprehensive review of supplier payments or sampling program purchases to ensure compliance with the Improper Payments Information Act of 2002 and the Recovery Auditing Act; ACLR's mission is to accurately quantify, verify, and recover improper payments through indepth analysis of contracts, contractual changes, and supplier invoices as required to meet our customer's needs. ACLR's charter is to ensure that all terms of the contract are followed throughout the duration of the contract and will locate, review, and verify source documentation for each transaction including bill reconciliation to total contract charges. ACLR has secured over \$100 million in refunds for our clients and, in some instances, more than doubled refunds identified by our competition.

520-11 ACCOUNTING:

ACLR professionals are well versed in the use of numerous accounting systems utilized today and are adept at identifying information risk and areas for improvement. By performing baseline and on-going accounting system reviews and special studies to include design, development, operation and inspection of accounting requirements, installed systems, controls, and processes, ACLR professionals can provide management level evaluation and recommend needed changes to improve management data processing and control. ACLR professionals are also experienced in reviewing, analyzing, and summarizing clients' transactional data and are adept at resolving accounting issues, implementing process improvements, recommending and implementing



efficiency matrices, and providing related services to maintain and improve financial reporting operations.



LABOR CATEGORIES

MANAGING PRINCIPAL:

- **General Education/Experience:** Four-year degree in Accounting. Licensed CPA. Twenty plus years related field experience.
- **Technical Experience:** Managing Principal with over eight years experience leading a financial and office service's corporation. Over twenty years experience in major corporation financial reviews and detailed auditing successfully negotiating multi-million dollar recoveries. Extensive experience as an expert witness in various court cases related to auditing and associated statutory and regulatory compliance.
- **Duties:** Directly responsible for complete management of all contracts assigned to the business and ensuring high standards are achieved on all deliverables. Represents business by actively collaborating with prospective and existing clients by overseeing project management and providing technical input as required to meet and exceed contract requirements. Works directly with the complete management team to ensure client retention and a successful cost-wise relationship. Ensures that all staff personnel receive appropriate training and ongoing performance reviews to achieve maximum potential in the best interest of servicing client needs.

PRINCIPAL:

- **General Education/Experience:** Minimum of four-year degree in Accounting. Degree with ten to twelve plus years related field experience. Licensed CPA.
- **Technical Experience:** Minimum of eight years of executive experience in the private and/or public sector or in government. Exceptional experience in business financial systems, contract management, financial reviews, and audit recoveries.
- **Duties:** Provides the overall authority for the conduct of assigned contacting arrangements and is responsible for all work performed included in the review of task order planning, direct supervision of assigned personnel, and final review and completion of work tasking. Monitors the status of all contracts and is responsible for client communication, overall project management and the presentation of the final deliverables. Has full executive financial analysis capabilities to include accounting conformity, budget performance improvements, integrated budgets development and analysis, and forensic and recovery audits. May also work independently, or as part of team, in support of a wide-range of contract tasking to support the delivery order.

**DIRECTOR:**

- **General Education/Experience:** Master's Degree or Bachelor's Degree and ten to twelve plus years related field experience.
- **Technical Experience:** Minimum of eight years of executive experience in the private and/or public sector or in government. Exceptional experience in business financial systems, contract management, financial reviews, and audit recoveries.
- **Duties:** Provides the overall authority for the conduct of assigned contacting arrangements and is responsible for all work performed included in the review of task order planning, direct supervision of assigned personnel, and final review and completion of work tasking. Monitors the status of all contracts and is responsible for client communication, overall project management and the presentation of the final deliverables. Has full executive financial analysis capabilities to include accounting conformity, budget performance improvements, integrated budgets development and analysis, and forensic and recovery audits. May also work independently, or as part of team, in support of a wide-range of contract tasking to support the delivery order.

SENIOR MANAGER:

- **General Education/Experience:** Master's Degree and six years related field experience or Bachelor's Degree and seven years related field experience.
- **Technical Experience:** Concentrated experience in financial management with demonstrated management capability ability to supervise or lead financial management teams. Multifaceted executive experience in the field of financial management, business and contract accounts management, and forensic and recovery audits. Intricate experience throughout corporate budget analysis for statutory and regulatory compliance. Comprehensive knowledge of new and legacy accounting software applications.
- **Duties:** Performs direct daily oversight of all contract support operations including multiple projects and personnel at multiple locations. Provides corporate authority and responsibility to identify and commit resources needed to support all task orders. This position will also perform associated tasking of assigned Manager and Senior Associate personnel labor categories as required. May also work independently in support of a wide-range of contract tasking to support the delivery order.

**MANAGER:**

- **General Education/Experience:** Master's Degree and five years related field experience or Bachelor's Degree and six years related field experience.
- **Technical Experience:** Direct experience in financial management with demonstrated management capability ability to supervise or lead financial management teams. Executive experience in the field of financial management, business and contract accounts management, and forensic and recovery audits. In-depth working experience throughout corporate budget analysis for statutory and regulatory compliance. Comprehensive knowledge of new and legacy accounting software applications. May also work independently in support of a wide-range of contract tasking to support the delivery order.
- **Duties:** Provides direct daily contract support personnel management for one or more projects as required in support of delivery orders. The Manager will also perform associated tasking of assigned Senior Associate and Associate personnel labor category and has directional authority over all assigned.

SENIOR ASSOCIATE:

- **General Education/Experience:** Master's Degree and four years related field experience or Bachelor's Degree and five years related field experience.
- **Technical Experience:** Experience in the field of financial management, business and contract accounting management, and forensic and recovery audits. In-depth working experience throughout corporate budget analysis for statutory and regulatory compliance. Comprehensive knowledge of new and legacy accounting software applications.
- **Duties:** Provides complete financial analysis to include in-depth accounting conformity, complete budget performance improvements, and invoice to contract reviews for compliance. Conducts complete auditing of contract invoicing to include forensic and recovery audits to include reports development to support recoveries. Ensures direct compliance to various government directives, statutory and regulatory requirements, and contract deliverables. Has extensive experience in business operations throughout government and corporate entities. Works as part of a team, in support of a wide-range of contract tasking to support the delivery order.

**ASSOCIATE (LEVEL 1, 2, AND 3):**

- **General Education/Experience:**
 - Associate (Level 1): Bachelor's Degree and one year related field experience.
 - Associate (Level 2): Master's Degree and two years related field experience or Bachelor's Degree and three years related field experience.
 - Associate (Level 3): Master's Degree and three years related field experience or Bachelor's Degree and four years related field experience.
- **Technical Experience:** Corporate familiarity and working knowledge of integrated budgets to include direct experience in planning, formulation; and post analysis. Possesses direct experience in audit recovery and associated research to support forensic reviews. Has a direct working knowledge of task orders and associated contract deliverables.
- **Duties:** Provides direct financial analysis to include accounting conformity and performance improvements as required. Performs in-depth audit analysis and reports development for compliance to contract, statutory and regulatory requirements. Ensures compliance to various government directives with minimal direction and has direct experience in business operations. May also work independently, or as part of team, in support of a wide-range of contract tasking to support the delivery order.

JUNIOR ASSOCIATE:

- **General Education/Experience:** Bachelor's Degree or four years related field experience.
- **Technical Experience:** Basic education or experience in the field of financial management and auditing. Can have direct experience in budget and audit management and related research requirements in the field.
- **Duties:** Work in concert with other associates in the performance of financial management to include audit research, invoice and budget analysis, and required reports development. With minimal direction, ensures compliance to various government directives and has baseline knowledge of business operations.

**ADMINISTRATIVE SUPERVISOR:**

- **General Education/Experience:** High School Diploma and six years of related field experience or Associate's degree and four years of related field experience.
- **Technical Experience:** Experience in direct supervision and management of administrative support personnel. In-depth business computer based software experience including innate ability to support final administrative review of all deliverables, complete business schedule management, inter-office training support for specific task order direction, payroll management, and financial research requirements. Experience with JFTR travel regulations and documentation.
- **Duties:** Directly supervises and manages all on-site and off-site administrative support personnel as required. Maintains direct control of executive level office functions, interpreting and processing all task requests ensuring appropriate staff assignment, implementing and maintaining tracking databases, and managing final review schedules. Proofs all outgoing deliverables for executive approval and summarizes incoming materials including required technical research to minimize senior staff review times. Provides direct management of all staff travel requirements maintaining schedules and ensuring JFTR requirements and associated task invoicing. Provides overall payroll management and reports processing for task invoicing. The Administrative Supervisor will also perform associated tasking of assigned Administrative Assistances and Clerical Support personnel labor categories as required.

ADMINISTRATIVE ASSISTANT:

- **General Education/Experience:** High School Diploma and four years of related field experience or Associate's degree and two years of related field experience
- **Technical Experience:** Corporate knowledge in business computer software including experience in supporting administrative review of deliverables, business schedule updating and tracking, and monitoring associated task order requirements. Core experience in reports preparations, developing and finalizing correspondence, and complete database management. Experienced in scheduling travel and ensuring JFTR requirements.
- **Duties:** Performs administrative support including developing and processing correspondence, preparing reports and databases, and maintains office filing systems. Maintains complete office schedules, processes travel requirements and tracks task order deliverables providing complete contract management as required. Handles recurring office procedures including processing routine telephone requests, mail handling, and



general financial research as required. Can provide support of office payrolls and associated problem resolution. The Administrative Assistant will also perform associated tasking of assigned Clerical Support personnel labor category as required.

CLERICAL SUPPORT:

- ***General Education/Experience:*** High School Diploma or equivalent. One to two years of related field experience.
- ***Technical Experience:*** Basic understanding of business computer based software to support word processing, spreadsheet development, and presentation support. Has experience in basic web research including basic financial research.
- ***Duties:*** Provides administrative support including typing correspondence and reports, updating databases, and maintaining office files. Supports recurring office procedures as directed including processing routine telephone requests, mail handling, appointment scheduling, report reviews, and general research in support of tasking. Assist other staff personnel in various administrative duties as assigned.



LABOR RATES

June 17, 2010 - June 16, 2015
(Includes 0.74% IFF)

OFFSITE LABOR RATES (BASE PERIOD; 1.8% ESCALATION):

Offsite Labor Category (SINs 520-9, 520-11)	June 17, 2010 June 16, 2011	June 17, 2011 June 16, 2012	June 17, 2012 June 16, 2013	June 17, 2013 June 16, 2014	June 17, 2014 June 16, 2015
Managing Principal	\$211.58	\$215.39	\$219.27	\$223.21	\$227.23
Principal	\$186.39	\$189.75	\$193.16	\$196.64	\$200.18
Director	\$161.20	\$164.10	\$167.06	\$170.06	\$173.12
Sr. Manager	\$151.13	\$153.85	\$156.62	\$159.44	\$162.31
Manager	\$100.75	\$102.56	\$104.41	\$106.29	\$108.20
Senior Associate	\$80.60	\$82.05	\$83.53	\$85.03	\$86.56
Associate (Level 3)	\$75.56	\$76.92	\$78.30	\$79.71	\$81.15
Associate (Level 2)	\$70.53	\$71.80	\$73.09	\$74.41	\$75.75
Associate (Level 1)	\$65.49	\$66.67	\$67.87	\$69.09	\$70.33
Junior Associate	\$60.45	\$61.54	\$62.65	\$63.77	\$64.92
Administrative Supervisor	\$53.40	\$54.36	\$55.34	\$56.34	\$57.35
Administrative Assistant	\$48.36	\$49.23	\$50.12	\$51.02	\$51.94
Clerical Support	\$38.29	\$38.98	\$39.68	\$40.40	\$41.12

ONSITE LABOR RATES (BASE PERIOD; 1.8% ESCALATION):

Offsite Labor Category (SINs 520-9, 520-11)	June 17, 2010 June 16, 2011	June 17, 2011 June 16, 2012	June 17, 2012 June 16, 2013	June 17, 2013 June 16, 2014	June 17, 2014 June 16, 2015
Principal	\$151.13	\$153.85	\$156.62	\$159.44	\$162.31
Director	\$136.01	\$138.46	\$140.95	\$143.49	\$146.07
Sr. Manager	\$120.90	\$123.08	\$125.29	\$127.55	\$129.84
Manager	\$90.68	\$92.31	\$93.97	\$95.67	\$97.39
Senior Associate	\$70.53	\$71.80	\$73.09	\$74.41	\$75.75
Associate (Level 3)	\$65.49	\$66.67	\$67.87	\$69.09	\$70.33
Associate (Level 2)	\$60.45	\$61.54	\$62.65	\$63.77	\$64.92
Associate (Level 1)	\$55.41	\$56.41	\$57.42	\$58.46	\$59.51
Junior Associate	\$50.38	\$51.29	\$52.21	\$53.15	\$54.11
Administrative Supervisor	\$45.34	\$46.16	\$46.99	\$47.83	\$48.69
Administrative Assistant	\$38.29	\$38.98	\$39.68	\$40.40	\$41.12
Clerical Support	\$28.21	\$28.72	\$29.23	\$29.76	\$30.30

EXHIBIT D

LIVONIA OFFICE LEASE EXPENSES SUMMARY

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit D
Livonia Office T4C Cost Summary

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Livonia Office Lease Costs					
Period	Office Rents	Electricity	Totals	Exhibit	Page(s)
2011	72,379.96	6,061.82	78,441.78	Exhibit D	2 & 4
2012	79,709.44	15,009.94	94,719.38	Exhibit D	2 & 4
2013	52,342.78	7,491.98	59,834.76	Exhibit D	2 & 4
2014	8,729.72	4,242.71	12,972.43	Exhibit D	2 & 4
2015	26,364.60	1,712.90	28,077.50	Exhibit D	2 & 4
2016	19,460.49	2,269.46	21,729.95	Exhibit D	2/3 & 4
Totals	258,986.99	36,788.81	295,775.80		

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T4C Settlement ChargesExhibit D
Livonia Office Rent Payments

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Livonia Office Rental Payments										
T/A #	Type	Date	Num	Source Name	Account	Split	Debit	Document	Location	
								Exhibit A	Exhibit D-1	
3,453	Check	05/05/11	1662	SMC Investors, LLC	Livonia Office	PNC Checking	24,894.00	T4C00682	T4C00911	
3,459	Check	05/10/11	1665	SMC Investors, LLC	Livonia Office	PNC Checking	10,000.00	T4C00682	T4C00880	
3,515	Check	06/14/11	1718	SMC Investors, LLC	Livonia Office	PNC Checking	24,894.00	T4C00685	T4C00911	
3,738	Check	10/24/11	1812	SMC Investors, LLC	Livonia Office	PNC Checking	2,644.20	T4C00699	T4C00565	
3,782	Check	11/28/11	1828	SMC Investors, LLC	Livonia Office	PNC Checking	4,957.88	T4C00705	T4C00569	
3,825	Check	12/27/11	1844	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00708	T4C00571	
3,873	Check	01/24/12	1861	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00708	T4C00573	
3,918	Check	02/24/12	1741	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00711	T4C00574	
3,938	Check	03/16/12	1755	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00713	T4C00575	
3,978	Check	04/17/12	1877	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00715	T4C00576	
3,999	Check	05/21/12	1889	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00718	T4C00577	
4,023	Check	06/26/12	1900	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00722	T4C00578	
4,042	Check	07/16/12	1905	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00723	T4C00579	
4,059	Check	08/17/12	1912	SMC Investors, LLC	Livonia Office	PNC Checking	4,989.88	T4C00726	T4C00580	
4,090	Check	09/19/12	1925	SMC Investors, LLC	Livonia Office	PNC Checking	9,947.15	T4C00728	T4C00581	
4,116	Check	10/23/12	1934	SMC Investors, LLC	Livonia Office	PNC Checking	9,947.75	T4C00732	T4C00582	
4,143	Check	11/21/12	1947	SMC Investors, LLC	Livonia Office	PNC Checking	9,947.75	T4C00736	Missing	
4,172	Check	12/21/12	1959	SMC Investors, LLC	Livonia Office	PNC Checking	9,947.75	T4C00742	Missing	
4,231	Check	02/08/13	1974	SMC Investors, LLC	Livonia Office	PNC Checking	9,947.75	T4C00744	Missing	
4,269	Check	04/04/13	1993	SMC Investors, LLC	Livonia Office	PNC Checking	12,031.43	T4C00750	T4C00583	
4,282	Check	04/16/13	2004	WorkForce	Livonia Office	PNC Checking	3,000.00	T4C00750	T4C00917	
4,317	Check	04/30/13	2013	SMC Investors, LLC	Livonia Office	PNC Checking	2,081.08	T4C00753	T4C00584	
4,382	Check	06/06/13	2029	SMC Investors, LLC	Livonia Office	PNC Checking	2,081.08	T4C00756	T4C00585	
4,419	Check	06/27/13	2036	WorkForce	Livonia Office	PNC Checking	3,000.00	T4C00756	T4C00917	
4,462	Check	07/30/13	2045	SMC Investors, LLC	Livonia Office	PNC Checking	2,081.08	T4C00762	Missing	
4,483	Check	08/27/13	2049	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00765	T4C00586	
4,496	Check	09/03/13	2053	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00765	T4C00586	
4,527	Check	10/01/13	2059	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00769	T4C00588	
4,528	Check	10/01/13	2060	WorkForce	Livonia Office	PNC Checking	3,000.00	T4C00769	T4C00917	
4,551	Check	10/31/13	2065	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00771	T4C00589	
4,576	Check	11/26/13	2072	Universal Properties Three, LLC	Livonia Office	PNC Checking	1,714.96	T4C00775	T4C00590	
4,610	Check	12/26/13	2076	WorkForce	Livonia Office	PNC Checking	3,000.00	T4C00775	T4C00917	
4,612	Check	12/26/13	2078	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00778	T4C00592	
4,636	Check	01/28/14	2081	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00781	T4C00593	
4,665	Check	02/27/14	2088	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00785	T4C00594	
4,712	Check	03/25/14	2100	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00785	T4C00595	
4,776	Check	04/28/14	2104	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00792	T4C00597	
4,797	Deposit	06/04/14		PNC Bank	Livonia Office	PNC Checking	-10,000.00	T4C00795	T4C00596	
4,877	Check	08/28/14	2148	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00805	T4C00598	
4,910	Check	09/26/14	2153	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00808	T4C00599	
4,941	Check	10/28/14	2163	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00811	T4C00600	
4,985	Check	11/25/14	2177	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00814	T4C00601	
5,022	Check	12/31/14	2189	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00817	T4C00602	
5,059	Check	01/27/15	2200	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00821	T4C00603	
5,093	Check	02/24/15	2209	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00825	T4C00604	
5,125	Check	03/26/15	2213	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00829	T4C00605	
5,161	Check	04/30/15	2220	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00832	T4C00606	
5,188	Check	05/28/15	2226	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00835	T4C00607	
5,210	Check	06/30/15	2231	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,331.94	T4C00838	Missing	
5,224	Check	07/31/15	2233	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00841	Missing	
5,229	Check	08/26/15	2237	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	Missing	T4C00608	
5,257	Check	09/29/15	2243	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,383.87	T4C00845	T4C00609	
5,269	Check	10/26/15	2245	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,358.38	T4C00845	Missing	
5,281	Check	11/23/15	2248	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,385.48	T4C00849	T4C00610	
5,295	Check	12/21/15	2251	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,337.37	T4C00849	Missing	
5,316	Check	01/26/16	2256	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00852	T4C00611	
5,328	Check	02/24/16	2260	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00855	T4C00612	
5,339	Check	03/29/16	2265	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00857	T4C00613	
5,376	Check	04/26/16	2271	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00860	T4C00614	
5,400	Check	05/24/16	2274	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,811.85	T4C00860	T4C00615	
5,418	Check	06/21/16	2278	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00862	T4C00616	
5,446	Check	07/26/16	2285	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00866	T4C00617	
5,465	Check	08/29/16	2290	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00869	T4C00618	

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ACLR, LLC v. USA
T4C Settlement Charges

Exhibit D
Livonia Office Rent Payments

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Livonia Office Rental Payments									
T/A #	Type	Date	Num	Source Name	Account	Split	Debit	Document Location	
5,496	Check	09/26/16	2294	Universal Properties Three, LLC	Livonia Office	PNC Checking	2,081.08	T4C00872	T4C00619
Totals							258,986.99		

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T4C Settlement ChargesExhibit D
Livonia Office Electricity Payments

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Livonia Office Rental Payments									
T/A #	Type	Date	Num	Source Name	Account	Split	Debit	Document Location	
								Exhibit A	Exhibit D-1
3,718	Check	10/17/11	1804	SMC Investors, LLC	Electricity	PNC Checking	3,785.66	T4C00699	T4C00620
3,765	Check	11/14/11	1821	SMC Investors, LLC	Electricity	PNC Checking	1,144.85	T4C00702	T4C00622
3,807	Check	12/15/11	1836	SMC Investors, LLC	Electricity	PNC Checking	1,131.31	T4C00705	T4C00624
3,865	Check	01/17/12	1859	SMC Investors, LLC	Electricity	PNC Checking	1,164.08	T4C00708	T4C00625
3,920	Check	02/28/12	1743	SMC Investors, LLC	Electricity	PNC Checking	1,266.68	T4C00713	T4C00626
3,940	Check	03/16/12	1757	SMC Investors, LLC	Electricity	PNC Checking	1,251.58	T4C00713	T4C00627
3,961	Check	04/03/12	1872	SMC Investors, LLC	Electricity	PNC Checking	1,257.36	T4C00715	T4C00628
3,995	Check	05/08/12	1883	SMC Investors, LLC	Electricity	PNC Checking	1,257.36	T4C00718	T4C00629
4,011	Check	06/06/12	1894	SMC Investors, LLC	Electricity	PNC Checking	1,266.89	T4C00720	T4C00630
4,046	Check	07/16/12	1909	SMC Investors, LLC	Electricity	PNC Checking	1,255.02	T4C00723	T4C00631
4,063	Check	08/31/12	1916	SMC Investors, LLC	Electricity	PNC Checking	1,266.89	T4C00728	T4C00632
4,064	Check	09/04/12	1917	SMC Investors, LLC	Electricity	PNC Checking	1,263.46	T4C00728	T4C00633
4,108	Check	10/08/12	1929	SMC Investors, LLC	Electricity	PNC Checking	1,265.46	T4C00732	T4C00634
4,134	Check	11/21/12	1942	SMC Investors, LLC	Electricity	PNC Checking	1,249.17	T4C00736	T4C00635
4,153	Check	12/10/12	1951	SMC Investors, LLC	Electricity	PNC Checking	1,245.99	T4C00739	T4C00636
4,186	Check	01/22/13	1964	SMC Investors, LLC	Electricity	PNC Checking	1,245.99	T4C00742	T4C00637
4,230	Check	02/08/13	1973	SMC Investors, LLC	Electricity	PNC Checking	1,235.18	T4C00744	T4C00638
4,263	Check	03/18/13	1990	SMC Investors, LLC	Electricity	PNC Checking	1,230.18	T4C00747	T4C00639
4,309	Check	04/18/13	2005	SMC Investors, LLC	Electricity	PNC Checking	1,255.29	T4C00750	T4C00640
4,351	Check	05/14/13	2018	SMC Investors, LLC	Electricity	PNC Checking	1,249.52	T4C00753	T4C00641
4,408	Check	06/18/13	2032	SMC Investors, LLC	Electricity	PNC Checking	1,275.82	T4C00756	T4C00642
4,659	Check	02/13/14	2087	Universal Properties Three, LLC	Electricity	PNC Checking	326.23	T4C00781	T4C00643
4,708	Check	03/20/14	2099	Universal Properties Three, LLC	Electricity	PNC Checking	326.23	T4C00785	T4C00644
4,775	Check	04/21/14	2103	Universal Properties Three, LLC	Electricity	PNC Checking	326.23	T4C00792	T4C00645
4,777	Check	05/21/14	2105	Universal Properties Three, LLC	Electricity	PNC Checking	326.23	T4C00792	T4C00646
4,809	Check	06/20/14	2129	Universal Properties Three, LLC	Electricity	PNC Checking	653.00	T4C00795	T4C00649
4,844	Check	07/14/14	2133	Universal Properties Three, LLC	Electricity	PNC Checking	326.41	T4C00799	T4C00650
4,842	Check	08/04/14	2136	Universal Properties Three, LLC	Electricity	PNC Checking	326.41	T4C00802	T4C00651
4,874	Check	08/28/14	2145	Universal Properties Three, LLC	Electricity	PNC Checking	326.41	T4C00805	T4C00652
4,924	Check	10/07/14	2160	Universal Properties Three, LLC	Electricity	PNC Checking	326.39	T4C00808	T4C00653
4,961	Check	11/11/14	2173	Universal Properties Three, LLC	Electricity	PNC Checking	326.39	T4C00811	T4C00654
4,994	Check	12/04/14	2182	Universal Properties Three, LLC	Electricity	PNC Checking	326.39	T4C00814	T4C00655
5,029	Check	12/31/14	2192	Universal Properties Three, LLC	Electricity	PNC Checking	326.39	T4C00817	T4C00656
5,060	Check	01/27/15	2201	Universal Properties Three, LLC	Electricity	PNC Checking	311.90	T4C00821	T4C00657
5,117	Check	03/17/15	2210	Universal Properties Three, LLC	Electricity	PNC Checking	311.90	T4C00825	T4C00658
5,156	Check	04/28/15	2217	Universal Properties Three, LLC	Electricity	PNC Checking	251.68	T4C00832	T4C00659
5,187	Check	05/28/15	2225	Universal Properties Three, LLC	Electricity	PNC Checking	237.86	T4C00835	T4C00660
5,223	Check	07/31/15	2232	Universal Properties Three, LLC	Electricity	PNC Checking	296.19	T4C00841	T4C00662
5,230	Check	08/26/15	2238	Universal Properties Three, LLC	Electricity	PNC Checking	303.37	Missing	T4C00663
5,328	Check	02/24/16	2260	Universal Properties Three, LLC	Electricity	PNC Checking	250.49	T4C00855	T4C00668
5,339	Check	03/29/16	2265	Universal Properties Three, LLC	Electricity	PNC Checking	243.71	T4C00857	T4C00669
5,418	Check	06/21/16	2278	Universal Properties Three, LLC	Electricity	PNC Checking	241.19	T4C00862	T4C00674
5,446	Check	07/26/16	2285	Universal Properties Three, LLC	Electricity	PNC Checking	299.58	T4C00866	T4C00675
5,465	Check	08/29/16	2290	Universal Properties Three, LLC	Electricity	PNC Checking	294.62	T4C00869	T4C00676
5,496	Check	09/26/16	2294	Universal Properties Three, LLC	Electricity	PNC Checking	309.70	T4C00872	T4C00677
5,515	Check	10/27/16	1012	Universal Properties Three, LLC	Electricity	Chase Checking	308.28	T4C00873	T4C00678
5,522	Check	11/30/16	1015	Universal Properties Three, LLC	Electricity	Chase Checking	321.89	T4C00877	T4C00679
Totals							36,788.81		